


## ***Documentation of Commuting Miles Policy***

Approved: 

Date: April 2015

### **I. Policy**

Use of a state vehicle for commuting purposes is considered a fringe benefit according to the Internal Revenue Service. When it is in the state's best interest, and upon approval by the Administrative Office of Probation, Chief Probation Officers or designees may authorize certain employees to retain possession of state-owned vehicles during non-working hours and weekends. The commuting use of a state vehicle as a taxable fringe benefit reportable on the employees W-2 must be done in compliance with the Internal Revenue Code as outlined by IRS Publication 15B.

### **II. Purpose**

To notify all employees of the reporting requirements by the Administrative Office of Probation to the Internal Revenue Service in relationship to commuting miles. In addition, this policy will define the definitions of, and parameters surrounding, commuting miles; to outline who is eligible to claim and approve commuting miles, and to provide a summary related to the documentation of such.

### **III. Reference**

[Supreme Court Personnel Policies and Procedures: #36 Use and Operation of State Motor Vehicles](#)

[Probation District Administration Policy K: General Vehicle Usage](#)

[Nebraska Department of Administrative Services Transportation Services Bureau Policies and Procedures Manual](#)

[State of Nebraska Executive Order No. 99-01](#)

[IRS Publication 15B](#)

### **IV. Procedure**

- A. The IRS defines commuting as the use of a government vehicle for travel in either of the following situations: from the employee's regular place of employment to the employee's residence or from the employee's residence to regular place of employment.
  - 1. Probation employees, for the purposes of fulfillment of job responsibilities, assurance of appropriate response times, or for the safety and protection of state owned vehicles are subject to reporting commuting miles as required by the Internal Revenue Service.
  - 2. Prior to the authorization of employees to utilize state owned vehicles for commuting purposes, the appropriate approval shall be sought by the Chief or designee and approved by the Administrative Office of Probation prior to permission being granted to staff to commute with state owned vehicles.
    - a) Commuting mile claims are limited to specialized officer level employees and management.

3. Personal use of state-owned vehicles is prohibited.
- B. The regulations provide that a value of \$1.50 for one-way commute (\$3.00 for round trip commute) be added to the employee's income and reported on the employee's yearly disbursed W-2.
1. Without exception, employees commuting in state vehicles shall document commuting miles traveled and submit to the Vehicle Coordinator at the Administrative Office of Probation monthly.